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FILED

SEP 09 2010

OFFICE OF THE BANKRUPTCY CLERK
SYRACUSE, NY

September 7, 2010

U.S. Bankruptcy Court Clerk
Northern District of New York
100 South Clinton Street, Room 315
P.O. Box 7008
Syracuse, NY 13261-7008

Re: Vitanna Transportation Services, Inc. - Case No. 06-34398

Dear Clerk:

Enclosed please find a check in the amount of \$44.69 for the benefit of P&M Trucking, Inc., which represents their pro-rated share of dividends payable in the above case.

Please be advised that the address of P&M Trucking, Inc. is 3181 Krafft Road, Fort Gratiot, MI 48059.

Sincerely,

HARRIS BEACH PLLC

Lee E. Woodard
Lee E. Woodard

LEW/ca
Enc.

RECEIVED

SEP 09 2010

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SYRACUSE, NY